

FILED
UNITED STATES DISTRICT COURT
LAS CRUCES, NEW MEXICO

IN THE UNITED STATES DISTRICT COURT

JAN 29 2021

FOR THE DISTRICT OF NEW MEXICO **MITCHELL R. EBERS**
CLERK OF COURT

UNITED STATES OF AMERICA,

Plaintiff,

vs.

SANDRA ROBERTO,

Defendant.

CRIMINAL NO. 21-58 VJ1

Count 1: 18 U.S.C. § 1343: Wire Fraud;

Count 2: 26 U.S.C. § 7206(1): Willfully
Making and Subscribing a False and
Fraudulent Individual Tax Return.

INFORMATION

At all times relevant to this Information:

Introduction

1. Mesilla Valley Transportation ("MVT") is a trucking company based in Las Cruces, New Mexico, that specializes in time-sensitive freight service throughout North America. MVT had contracts with several different companies that offered logistical services for their truck drivers. Two of those companies were Comdata and Electronic Funds Sources ("EFS"). Both of those companies provided MVT with access to funds for MVT's truck drivers for expenses like fuel or vehicle repairs anywhere in the country. MVT paid Comdata and EFS through periodic wire transfers.

2. In April 2009, MVT hired SANDRA ROBERTO as a clerk in their fuel department. In approximately 2012 or 2013, MVT reassigned SANDRA ROBERTO to its accounting department. MVT terminated SANDRA ROBERTO in February 2018.

The Scheme to Defraud

3. In addition to using Comdata and EFS to provide funds to MVT's truck drivers, MVT also gave debit cards issued by Comdata, and for a brief period in 2017 by EFS,

to MVT's sponsored racecar drivers to be used strictly for fuel expenses. SANDRA ROBERTO, without authorization, loaded cash advances onto the debit cards of at least two racecar drivers. After SANDRA ROBERTO loaded these cash advances, she called Comdata's 1-800 number in order to get Comdata to authorize paper checks from the debit card accounts. Comdata gave SANDRA ROBERTO authorization numbers, which she then wrote on blank Comdata paper checks.

4. SANDRA ROBERTO thereafter deposited the fraudulent checks from Comdata and EFS into Bank of America account number xxxxxxxx6766 at Automated Teller Machine ("ATM") locations. This account was a joint account held by SANDRA ROBERTO and another person.

5. To avoid detection within MVT, SANDRA ROBERTO modified the transactions from the sponsored racecar drivers' accounts at MVT and spread them out over regular truck drivers' cash advance accounts.

6. SANDRA ROBERTO'S fraudulent checks from Comdata and EFS started on May 2, 2011, and continued to approximately January 18, 2018. There were approximately 1,735 fraudulent checks in total. The total amount that SANDRA ROBERTO embezzled through these fraudulent checks was approximately \$1,130,215.

7. SANDRA ROBERTO deposited the fraudulent checks at Bank of America's ATM locations in New Mexico. Comdata paid those checks from its account at Regions Bank in Hoover, Alabama. MVT generally paid Comdata by weekly wire transfer to Comdata's account at Regions Bank in Hoover, Alabama from MVT's account at Bank of the West in Newport Beach, California.

Count 1

Paragraphs 1 through 7 of the Information are incorporated as though set forth herein.

For the purpose of executing the scheme and artifice to defraud described herein, on or about the date set forth below, in the District of New Mexico and elsewhere, the defendant, **SANDRA ROBERTO**, knowingly and fraudulently transmitted and caused to be transmitted in interstate commerce, by means of wire communications, certain writings, signs, signals, and sounds, as follows:

Count	Date	Description	Amount
1	January 18, 2018	Deposit of Comdata check	\$900.00

In violation of 18 U.S.C. § 1343.

Count 2

On or about January 18, 2019, in the District of New Mexico, the defendant, **SANDRA ROBERTO**, a resident of Las Cruces, New Mexico, did willfully make and subscribe a Form 1040, U.S. Individual Income Tax Return (“income tax return”), which was verified by a written declaration that it was made under the penalties of perjury and which she did not believe to be true and correct as to every material matter. That income tax return, which was filed and prepared in the District of New Mexico and was filed with the Internal Revenue Service, stated that the defendant’s total income for 2017 was \$31,932, and she reported that the total amount of taxes due and owing thereon was the sum of \$1,856. In fact, as the defendant then there and knew, her actual total income for 2017 and the total amount of taxes due and owing thereon were substantially greater than what she reported on her 2017 income tax return. In fact, the defendant’s additional taxable income in 2017 was \$260,705 and the additional amount of taxes

due and owing thereon to the United States of America was \$71,062; and thus her actual 2017 taxable income was \$296,063 and her actual amount of taxes due and owing was \$72,918.

In violation of 26 U.S.C. § 7206(1).

FORFEITURE ALLEGATION

Counts 1 through 2 of this Information are incorporated as part of this section of the Information as if fully re-alleged herein for the purpose of alleging forfeiture to the United States pursuant to 18 U.S.C. § 982(a)(2)(A) and 28 U.S.C. § 2461.

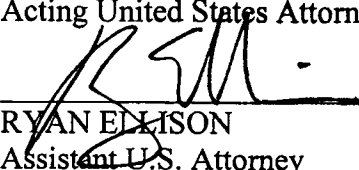
Upon conviction of any offense in violation of 18 U.S.C. § 1343, the defendant, **SANDRA ROBERTO**, shall forfeit to the United States pursuant to 18 U.S.C. § 982(a)(2)(A) any property constituting, or derived from, proceeds obtained directly or indirectly, as the result of such violation(s).

The property to be forfeited to the United States includes but is not limited to the following:

MONEY JUDGMENT

A sum of money equal to at least \$1,130,215.00 in U.S. currency, including any interest accruing to the date of the judgment, representing the amount of money constituting or derived from proceeds of the offense.

FRED J. FEDERICI
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